

**General information**

The purpose of Form 40-EXT, Corporation Extension Payment Voucher, is to provide a corporation who is unable to file their Form 40, Corporation Income Tax Return, by the due date, the means of remitting their tax payment on or before the original due date of the return.

A corporation must prepay its entire state tax liability by the regular due date of the tax return for the taxable year, or interest at the rate of 12% per annum will apply to any payment made after the regular due date of the state tax return.

The extension payment may be made by:

- Check,
- Money Order, or
- Automated Clearing House (ACH) credit procedure of electronic funds transfer.

Regardless of which method of payment is chosen, it must be made no later than the original due date of the return.

**To pay by check**

Complete the voucher below and mail it with your check (or money order) to:

Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

The payment must be accompanied by a copy of the applicable extension form—either Federal Form 7004 or North Dakota Form 101—or other documentation of an approved extension.

**To pay electronically**

If you choose to pay electronically, **do not** use the voucher below.

For information on how to make your extension payment electronically, go to our Web site at **www.ndtaxdepartment.com**.

Click on **Corporate Income ► Electronic Filing ► EFT (electronic funds transfer)**. The payment will be made through an Automated Clearing House (ACH) credit transaction.

**Do Not Use This Voucher If:**

- The extension payment is made using the Automated Clearing House (ACH) credit procedure of electronic funds transfer
- The return is filed on or before the original due date of the return
- The balance due is going to be paid after the original due date of the return
- The corporation files Form 60, Small Business Corporation Income Tax Return
- The corporation files Form 35, Financial Institution Tax Return

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**40-EXT**

Form North Dakota Office of State Tax Commissioner  
**40-EXT Corporation extension payment voucher**

**40-EXT**

**2004**  
**Extension Payment (#5)**  
Due 15th day of 4th month  
following end of tax year.

☐ Calendar year: January 1 through December 31, 2004

☐ Fiscal year beginning \_\_\_\_\_, 2004, and ending \_\_\_\_\_.

Name as shown on North Dakota corporation income tax return \_\_\_\_\_

FEIN \_\_\_\_\_

Mailing address \_\_\_\_\_

City, state and zip code \_\_\_\_\_

Phone number \_\_\_\_\_

**Amount of Payment \$** \_\_\_\_\_

For Tax  
Department  
use only

**40-EXT**

- **Do not use this voucher if paying by means of an Automated Clearing House (ACH) credit**
- Make check or money order payable to "North Dakota State Tax Commissioner"
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599

**40-EXT**